



# Trustees' Report

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For the year ending 30th September 2012

**Trustees' report for the year ended 30 September 2012**

*Registered charity number:* 802676

*Administrative office*

Ridgeway Farm, Powick, Worcester WR2 4SN

*Trustees*

The trustees who have served during the year and up to the date on which this report is approved are: Roland Ballard (Resigned w.e.f. 12<sup>th</sup> September 2012), Michael and Chrissy Bentley, Val Clark, Betty Hudson, Nabil Jamous, Ian Kirby, Alex Letts, Mike and Jan McConville, Iain Patton, Malcolm Rankin and Christopher and Jane Sturdy. All members of the Committee are trustees for the purposes of the Charities Act. Trustees are appointed by full members at the Annual General Meeting.

*Independent examiner*

John M Gearey FCA, The Manor House, Hadzor, Droitwich Spa, Worcs WR9 7DR

*Charity Bankers*

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ and the National Westminster Bank Plc, 30 Church Street, Malvern, Worcs, WR14 2ZF.

*Governing document*

The charity has a constitution.

*Objects of the charity*

The charity is established to relieve poverty, distress and suffering in the developing countries by providing practical help, education and support to farmers and rural communities. Since it was established in 1981 it has concentrated its efforts in eastern and northern Uganda.

*Achievements and performance*

FOAG receives income, principally in the form of donations, from a wide variety of sources and distributes this directly to the projects shown in note 4 which are all in Uganda.

**Details of the major projects are:**

1. Three rehabilitation centres in eastern Uganda (Butiru, Budaka and St Francis), which take children and young adults with disabilities such as club foot and the aftermath of polio in older children and arrange for corrective operations, rehabilitation and aftercare (post-operative care, physiotherapy, crutches, wheelchairs, skill training etc.).
2. A similar home at Guluddene for the education and rehabilitation of children who may also have learning difficulties and an education and early stimulation unit in Kampala.
3. The independent hospital at Kiwoko where FOAG funds a specific need for nurse training.
4. The independent hospital at Kumi, originally a leprosy hospital, but now a general hospital, where FOAG assists with the provision of maintenance and capital equipment.
5. The school for disabled children at Masindi that FOAG supports with funding for general maintenance of the school and specific needs from time to time, and which over twenty-six years of support from FOAG has

grown from strength to strength, caring for and educating children who would often otherwise have been abandoned.

6. The boarding unit of Kamurasi Primary School at Masindi that is for blind children. FOAG provided funds to build a large residential home for the blind children that attend the school and now funds the maintenance of these children.
7. MTCEA is an association of rural communities covering an area of over 2,000 square miles north east of Iganga in Eastern Uganda. It exists to improve the quality of life in these rural communities by providing finance for animal traction and other ways of improving farming practice. It also works to improve literacy both in the rural areas and in Iganga. FOAG has funded the micro-financing scheme that provides the loans for oxen and ploughs and pays the salary of the co-ordinator.
8. The Chekwii Initiative for Rural and Integrated Development (CIRIDE), formerly the Namalu Agricultural Centre is in the Karamoja region of Eastern Uganda where FOAG now finances the storage of crops between harvests.
9. FOAG also supports a number of associated projects such as the Mozzie Appeal, Klub Kumi, Fresh Start, Dr Ambrosoli Centre and the sponsorship of the education of individuals. The Trustees are careful to ensure that all these projects are in furtherance of the objects of FOAG. With the exception of the Dr Ambrosoli Centre all the projects are quite modest.

Dr Ambrosoli Memorial Health Centre is based in the small rural town of Kaliro, near Iganga. The centre predominately provides maternity care, although it treats illnesses such as Aids and Typhoid among others. It is also part of a local scheme whereby the nurses go around to villages in the area and immunise children and new-born babies. Being the only (decent) health centre in a 100 square miles or so, the Centre provides thousands of people with a reliable and efficient health unit.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have ample evidence that FOAG's activities directly benefit considerable numbers of people whose lives are bettered in various ways; receiving education and vocational training and material assistance; improved (or any) medical care and rehabilitation; improved water supply; improved means to feed themselves and an ability to earn a living in the country.

FOAG has a large Associate Membership base comprising individuals, families, and corporate groups such as churches, schools, Rotary clubs, businesses etc. Individuals and families contribute a minimum subscription of £15 per annum and in return receive a factual annual newsletter.

FOAG employs a paid part-time administrator. All other Officers and Committee members work without remuneration. No expenses are paid or reimbursed, other than a contribution towards the costs incurred in visiting the projects. However, the bulk of the costs of monitoring are borne by those Committee members who make the visit.

Christopher Sturdy was elected Chairman at the 2011 AGM. On 16<sup>th</sup> December 2011 Christopher Sturdy stood down as Chairman and Iain Patton was elected as Chairman.

### **Project Monitoring 2011 - 2012**

All the FOAG projects are visited and assessed at least once a year by a Project Monitoring Team comprised of at least two members of the Committee, and potential new projects which may be brought to their attention are also visited and evaluated. These visiting members produce a written report to the Committee. The Committee meets about six times a year, and considers the various affairs of the charity and decides on the allocation of funds to the projects. Throughout the year delegated Committee members keep in close touch with the people in Uganda running individual projects and report at Committee meetings.

During the period in question the main project monitoring visit took place in October/November 2011. Three Committee members, the Administrator and one other visited all the projects except the Chekwii Initiative for Rural and Integrated Development. They reported in writing on all the projects and the FOAG Newsletter provides detailed reports. In February 2012 a Committee member and several Associated Members visited Budaka and St Francis Cheshire Homes, Kumi Hospital, the Masindi Centre for the Handicapped and MTCEA. The reports from both visits included:

### *1. Cheshire Homes*

The three Cheshire Homes, Budaka, Butiru and St Francis all continue to do excellent work. During the period in question FOAG again provided £3,000 to each of them for corrective surgery and other medical procedures. As reported last year the cost of surgery in Uganda has increased quite sharply over the last few years and as a consequence the number of operations that can be purchased with FOAG's allocation has fallen. In future years FOAG would like to maintain the number of operations it funds but in the current economic climate it is unable to do this as it does not have sufficient funds. However, the resident orthopaedic surgeon who was expected to start work at Kumi Hospital during the year has now arrived and all three homes are again making use of this hospital and not all the children have to travel the long distances to Entebbe for surgery.

### *Budaka*

There are still a large number of children at Budaka. In October when the Project Monitoring Team visited there were 130 being treated, 63 were resident, 22 in outside educational institutions and 45 in families and later in the year these numbers had grown to 74 residents and 25 in educational institutions. Over 50 children are effectively on a waiting list and others have been turned away because the Home does not have the resources to deal with them.

In 2011 the Summer Appeal raised sufficient funds to enable a new kitchen to be installed. The contrast between the two kitchens is amazing and FOAG visitors during the year were delighted with the difference. Unfortunately they were disappointed with the way the new stoves were being looked after and this has been drawn to the attention of the Home.



*The original Kitchen*



*The New Kitchen*

One of the more serious problems at Budaka is the water system. All the water used at the Home has to be hand pumped from a single well and many staff and children hours are taken up each day with this activity. FOAG has decided that this situation cannot continue and that a better water supply system must be established. Some funds have been earmarked for this purpose and it will be the subject of the 2013 appeal. The Project Monitoring Team that will visit in February 2013 will agree the detail of the new system and it is anticipated that it will be installed during 2013.

Early next year a new nun will take charge at Budaka. She will need all the help that FOAG can provide because as well as the provision of an efficient water supply she will also have to deal with a number of known outstanding problems including an animal infestation in one of the dormitories, general overcrowding and the need to plant more crops to help to feed the children. FOAG would also like to see some much needed repairs and redecoration to give the staff and children a sense of worth and pride in their establishment.

Budaka is run by the same order of catholic nuns as St Francis, the Little Sisters, and FOAG intends to use its good offices to try to get the two homes to work more closely together so that some of the good practice at St Francis can be

implemented at Budaka.

#### *Butiru*

Butiru continues to be a very special place. The love and care that permeates throughout the Home enables the children to feel loved and secure, and gives them a sense of worth. It remains a very busy place with many hundreds of children being assessed and passing through the Home for treatment and rehabilitation. On average there are 50 residents at the Home at any one time and each year it arranges for about 50 medical operations.

Outreach work, that identifies children born with disability or children who become disabled, continues to be important and the rugged motor cycle provided by FOAG last year is essential for this work. To promote this work the Home ran a very successful "sensitisation" event to expose parents and local agencies to disability and what can be done about it. Over 160 people attended and as a result the Home expects even more children to be presented in the future.

FOAG Trustees work hard to identify sponsors to pay for the education of individual children. There are 5 children being sponsored at Butiru and the Monitoring Teams met the sponsored children and received letters from them for the sponsors. FOAG expects that each sponsor should receive a letter with photographs/short videos from the children at least twice every year.

During the year FOAG provided a new laptop computer to enable better and more regular communication with the Home.

#### *St Francis*

In the last Trustees' Report FOAG recorded its determination to provide a minibus/ambulance for St Frances. This was the subject of a very successful appeal during 2012 and the vehicle was purchased for £17,668 and presented to the Home in June.

The provision of this vehicle means that the home now has the ability to take children for treatment to local hospitals such as Soroti and Kumi and also to the new facility at Entebbe.



*St Francis Minibus/Ambulance*

FOAG was also committed to finishing the kitchen and dining room, the completion of which had stalled because of the significant increase in the cost of building materials. The Charity provided £3,000 towards the general cost of materials and an additional £3,500 to purchase and install the fuel efficient stoves that it has provided at the Masindi Centre and at Budaka.

During 2012 the Home has been discussing with FOAG the provision of a dressmaking scheme to provide real work for children who have been trained in sewing skills. During the period under consideration FOAG has reserved £1,700 for this activity.

Since 2007 the nun in-charge at St Francis, Sister Sophie Akim, has worked extremely hard to raise the funding for and to supervise the construction of; separate girls' and boys' dormitories, a craft workshop, a large bakery and associated electrical generator that powers the whole site and finally the kitchen and dining room all of which have been completed to a very high standard. The site is attractive and well cared for with space for the children to play football and other games. It has been fenced and a kai apple hedge is also being established around the perimeter. At the end of the year, hosted by various Trustees, Sister Sophie spent two months in the UK having a well-earned rest. She returned to St Francis revitalized and is already involved in further developments at the Home. Sister Sophie took with her a laptop computer provided by FOAG, again to improve day to day communications between the Charity and the Home.

## 2. Mengo and Guluddene

This project provides for some very difficult and needy children on two quite different sites. In Kampala, originally at Mengo Hospital, there was a unit that provided an Early Stimulation Centre, a diagnostic service for the parents of children who it was thought may have learning difficulties and a day school for children with learning difficulties and often in addition physical disabilities. Guluddene is a residential unit in the country a 1.5 hour drive north of Kampala. The residential children at Guluddene have, in the main, graduated from the day school at Mengo and these are joined by a number of day pupils from local villages. The curriculum comprises some general education but mainly concentrates on living skills and craft and farming activities.

In September 2011 Mengo Hospital informed the Project that it must vacate the premises by December 2011, a very short period of notice. However, this notice was not unexpected and plans to apply for a new non-governmental organisation and to move all the equipment at Mengo to Guluddene or a new site in Kampala were soon in hand. In December a temporary new home was rented at Kanyanya, a district of Kampala, and all the equipment was moved from Mengo Hospital to either Kanyanya or Guluddene. In January the work that had traditionally taken place at Mengo started at Kanyanya with all pupils except two continuing at the school. The new organisation is called the Pearls of Africa Special needs Centres with premises called the Kanyanya Centre and the Guluddene Centre. A number of legal formalities are yet to be completed and FOAG will monitor that these are satisfactorily complete but in the meantime it will continue to support this Project

Guluddene is well established and continues to do very good work with some very difficult children.

## 3. Kiwoko Hospital

FOAG's involvement with Kiwoko Hospital is to assist with nurse training by donating £4,000 annually for this purpose. This sum pays the training fees for 9 trainee nurses, 3 in each of the 3 years of the general nursing or midwifery course. The 2012 Project Monitoring Team agreed with the Hospital that this payment could include up to 2 nurses in each year from Kumi Hospital and that if this arrangement resulted in a significant numbers of Kumi trainees then the Trustees would consider increasing the FOAG donation so that Kiwoko was not at a disadvantage. (Until 2011 FOAG had provided £8,000 towards nurse training but the current economic situation had resulted in the reduction.) During the period in question no Kumi trainees have started and there may need to be a formal Memorandum of Understanding if this agreement is to be implemented.

## 4. Kumi Hospital

Kumi was visited in November by the Project Monitoring Team and in February by other members of FOAG and on both occasions, under the new leadership of Dr Ruth Obaikil, the Hospital continued to make a significant recovery from the problems and senior staff changes of 2011. The orthopaedic wards have reopened and a newly qualified orthopaedic surgeon joined the staff towards the end of the year. The Hospital is still not operating at full capacity but with additional medical staff, a strong management team and assistance from a number of charities it makes progress towards the centre of excellence it once was.

The November team toured the Hospital and, with the exception of the generator, found all the equipment provided by FOAG in good working order. After five years of very heavy use, up to ten hours every day, the generator needed some repairs and the Team were able to make arrangements for these repairs to take place and for FOAG to pay the £1,700 needed. A Dutch charity has replaced the associated generator-room switchboard equipment and the electricity account is paid to-date so the Hospital is well placed for electrical power for the foreseeable future.



In addition during the period in question FOAG have provided £4,000 towards medical salaries, nearly £500 for fuel and £300 for emergency medical supplies. The Hospital considers the contribution towards medical salaries important because it provides the opportunity to keep key staff who otherwise would be tempted to move to appointments in the city where better salaries are offered.



### 5. *Masindi Centre for the Handicapped*

Masindi School remains the Project that FOAG has supported the longest and it was with great sadness that we were advised of the death of its founder Livingstone Barongo. He died at Mulago Hospital in Kampala on 1<sup>st</sup> May 2012. The present Head Mistress, Eseri Kaija, and most of the staff attended his burial in Masindi on 3<sup>rd</sup> May.

Teachers at Masindi are paid by the Government but the day to day running costs and the salaries of the Bursar, the Matron and the ancillary staff are paid from the support of FOAG and other UK based charities. The trustees have seen the school grow and flourish over the years and become, as the wife of the President of Uganda says, "A centre of excellence" During the last 12 months the numbers of children peaked at 112, 51 girls and 61 boys.

FOAG has provided funds to enable a further 2 acres of Eucalyptus trees to be planted. This brings the total area planted in the Woodlot to 8 acres. The school should be able to sell wood in the coming year to provide much needed funds. Masindi was chosen, by the Ugandan Government, as one of the schools to be provided with Pine trees to mark the 50<sup>th</sup> Anniversary of Independence. With the help of the Ugandan Defence Force, Masindi Barracks, 4 acres of Pine trees have now been planted.

Electricity has been restored to the school by the local electricity board after some of the poles carrying the supply to the site were washed away in 2011. Although work has been carried out on the two new classrooms being built with Government funds in the last 12 months there are faults which need to be rectified before they can be handed over so they remain unused. Solar panels have now been fitted to both the girls' dormitories so now all the children have lights when the power supply is down which remains often.

Over the last 12 months FOAG has provided £6,000 for day to day running costs and the salaries of the assistants, just over £900 for the salary of James Byarugaba, the Bursar, £500 to extend the woodlot and £750 in child sponsorship. The sponsorship money has enabled 10 children whose parents could not afford their contribution to attend the school.

### 6. *Kamurasi Primary School*

FOAG's initial involvement with Kamurasi Primary School was the provision of the large dormitory building shown opposite that is across a busy road on ground opposite the School. This enabled the School to provide residential accommodation for children who are blind or have very serious sight loss. The numbers of these children have grown over the years and now the school has 22 special needs pupils with 20 of these boarding. For some time FOAG has been concerned that blind pupils have to cross a busy road for their meals and has investigated with the School the possibility of building a lean-to kitchen and converting some of the bedroom accommodation to recreational and dining area.



The School has decided that it wishes to keep all the bedrooms as it anticipated that boarding numbers will grow. A Bristol based UK charity has fenced the dormitory site, installed a rain water collection system and is to build a small kitchen and the School has asked if FOAG can help with this provision. FOAG will consider what help it can provide.

The Project Monitoring Team found the dormitory building in good condition and the outside area attractive with flower planting and a play area. FOAG provides £500 quarterly for food and the general support of the residential pupils and has insisted that the School maintain a separate account for this money. The Project Monitoring Team received the associated accounts and was pleased to hear from the Head that he much preferred this arrangement as he was able to now better organise the provision of food and even ensure that once a week children had a meal that included meat, a great treat.

### 7. *MTCEA – Multi-purpose Training and Community Empowerment Association*

For the last nine years FOAG has supported an inspiring community-led charity in Eastern Uganda known as MTCEA. Its mission is "to promote basic adult education, learning and empower and resource poor farming communities of both women and men through training, advocacy and access to better markets". Over five years FOAG has donated £15,000

to establish a simple yet powerful programme which is transforming the local community.

MTCEA's principal activities have been adult literacy classes, computer training and the development of a micro-credit system to provide "Animal Traction" – oxen and ploughs – to around 1,500 rural subsistence farming families. The oxen and plough credit is repaid by the recipients within three years and is recycled to provide additional oxen to benefit more community groups. One pair of oxen can be shared with groups of up to 30 families leading to up to 1,000 men, women and children materially benefiting from the increased harvest sales. A recent evaluation of the animal traction project highlighted the resulting ten-fold increase in crop production together with ensuing health, education and lifestyle benefits for their communities. In addition, farmers have benefited from training in environmental sustainability as this region is at the battle-front of changing climate. The evaluation also pointed to new opportunities that are emerging as a result of the scheme. In particular, farmers demonstrated their need for group/bulk marketing and processing facilities which will enhance the profitability of their work. Presently their crops have to be sold on the spot-market, typically at rock-bottom prices.

#### 8 *Chekwii Initiative for Rural and Integrated Development (CIRIDE), formerly the Namalu Agricultural Centre*

The pilot scheme got off to an inauspicious start because after the maize had been purchased the market price collapsed making the stored maize unattractive. Five of the eight silo bins are currently full and we wait to see how the buying and selling progresses. Trustees have given the scheme three years and they will then review the results.

### Financial review

Every year FOAG seeks to reduce the costs of operating the charity. A comparison of these costs with last year yields:

|   | <b>2012</b>         | <b>2011</b>         |
|---|---------------------|---------------------|
|   | <b>£</b>            | <b>£</b>            |
| Salaries and related expenses                 | 2,900               | 3,268               |
| Administration                                | 237                 | 173                 |
| Bank charges                                  | 520                 | 348                 |
| Web site                                      | 36                  | 275                 |
| Publicity including printing and distribution | 1,324               | 1,458               |
| Project monitoring                            | 0                   | <u>1,499</u>        |
| <b>TOTAL</b>                                  | <b><u>5,017</u></b> | <b><u>7,021</u></b> |
| Percentage of income                          | 5.5%                | 6.2%.               |

During the period in question the costs of operating the Charity as a percentage of the incoming funds fell to 5.5%. This was because the incoming funds had increased while the costs, with the exception of bank charges, were held virtually constant. Also the members of the Project Monitoring Team paid all their own expenses connected with the visit to Uganda. The bank charges were higher because during the period building work was being supported and payments had to be made outside the regular payment pattern. In addition a number of emergency payments to individuals were made and these costs were provided by the sponsors.

The nature of FOAG's work encourages donors to give support for specific projects, so a large proportion of the income is restricted. However, these restricted funds can tie the trustees' hands when there are other projects for which commitments to provide a regular flow of grants over several years have been given. The amounts received for each project are shown in note 4. The individual grants to projects are also shown, together with unspent balances.



*Reserves*

The Committee aim to maintain between £5,000 and £10,000 uncommitted general funds to be able to continue to support those projects requiring a regular flow of funds and to be able to respond to unforeseen emergency requests. The closing unrestricted balance this year was £10,441.

*The Future*

Future plans anticipate a continuation along much the same lines as in the year under review, both as to the type of project supported, the monitoring of these projects on site and the general amount of financial turnover. The Trustees, conscious of the economic downturn, are doing their best to maintain income and are monitoring cash flow very carefully.

Approved by the Trustees and signed on their behalf

.....  
Iain Patton  
Chairman  
14<sup>th</sup> May 2013

**Independent Examiner's Report to the Trustees of FOAG**

This report on the accounts of FOAG for the year ended 30 September 2012, which are set out on pages 10 to 14, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 ("the 2011 Act").

***Respective responsibilities of trustees and independent examiner***

You are responsible for the preparation of the accounts and you consider that the audit requirement of section 144(2) of the Act does not apply.

**It is my responsibility:**

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

***Basis of my report***

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair view' and my report is limited to those matters set out in the statement below.

***Report***

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with those records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John M Gearey FCA  
The Manor House  
Hadzor  
Droitwich Spa  
WR9 7DR  
14 May 2013

**Statement of financial activities - year ended 30 September 2012**

|   | Note | General<br>fund<br>£ | Restricted<br>funds<br>£ | 2012<br>Total<br>£ | 2011<br>Total<br>£ |
|---|------|----------------------|--------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                                 |      |                      |                          |                    |                    |
| Donations and gift aid tax recoverable                    | 4    | 31,201               | 53,735                   | <b>84,936</b>      | 69,201             |
| Subscriptions   |      | 5,150                |                          | <b>5,150</b>       | 5,204              |
| Fund raising events - income                              | 5    | 1,725                |                          | <b>1,725</b>       | 4,250              |
| Bank interest   |      | 96                   |                          | <b>96</b>          | 78                 |
|   |      | <hr/>                | <hr/>                    | <hr/>              | <hr/>              |
| <b>Total incoming resources</b>                           |      | <b>38,172</b>        | <b>53,735</b>            | <b>91,907</b>      | 78,733             |
|   |      | <hr/>                | <hr/>                    | <hr/>              | <hr/>              |
| <b>Resources expended</b>                                 |      |                      |                          |                    |                    |
| Charitable activities - project grants                    | 4    | 33,834               | 60,392                   | <b>94,226</b>      | 63,014             |
| Fund raising costs  | 5    | 1,166                |                          | <b>1,166</b>       | 2,902              |
| Management and administration                             | 2    | 5,017                |                          | <b>5,017</b>       | 7,021              |
|   |      | <hr/>                | <hr/>                    | <hr/>              | <hr/>              |
| <b>Total resources expended</b>                           |      | <b>40,017</b>        | <b>60,392</b>            | <b>100,409</b>     | 72,937             |
|   |      | <hr/>                | <hr/>                    | <hr/>              | <hr/>              |
| <b>Net incoming resources being net movement in funds</b> |      | <b>(1,845)</b>       | <b>(6,657)</b>           | <b>(8,502)</b>     | 5,796              |
| Total funds brought forward                               |      | 12,286               | 34,507                   | <b>46,793</b>      | 40,997             |
|   |      | <hr/>                | <hr/>                    | <hr/>              | <hr/>              |
| <b>Total funds carried forward</b>                        |      | <b>£10,441</b>       | <b>£27,850</b>           | <b>£38,291</b>     | £46,793            |
|   |      | <hr/>                | <hr/>                    | <hr/>              | <hr/>              |

The above statement includes all gains and losses recognised during the year and derive from continuing activities.

**Balance sheet - 30 September 2012**

|   | General<br>fund | Restricted<br>funds | 2012<br>Total  | 2011<br>Total |
|---|-----------------|---------------------|----------------|---------------|
| Note  | £               | £                   | £              | £             |
| <b>Current assets</b>                         |                 |                     |                |               |
| Gift aid tax recoverable                      | 1,325           | 666                 | <b>1,991</b>   | 2,446         |
| Bank and cash balances                        | 9,181           | 36,620              | <b>45,801</b>  | 45,347        |
|   | -----           | -----               | -----          | -----         |
|   | 10,506          | 37,286              | <b>47,792</b>  | 47,793        |
| <b>Creditors: amounts due within one year</b> |                 |                     |                |               |
| Accruals                                      | 65              | 9,436               | <b>9,501</b>   | 1,000         |
|   | -----           | -----               | -----          | -----         |
|   | £10,441         | £27,850             | <b>£38,291</b> | £46,793       |
|   | =====           | =====               | =====          | =====         |
| <b>Funds</b>                                  |                 |                     |                |               |
| Income funds                                  | 4 £10,441       | £27,850             | <b>£38,291</b> | £46,793       |
|   | -----           | -----               | -----          | -----         |
|   | =====           | =====               | =====          | =====         |

The financial statements were approved by the Trustees on 14 May 2013

.....Chairman

(Iain Patton)

.....Treasurer

(Mike McConville)

**Notes to the financial statements – 30 September 2012****1 Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the accounts.

*1.1 Basis of preparation*

The accounts have been prepared in accordance with the Charities Act 2011, together with applicable accounting standards and with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) using the accruals basis; that is, with the exception noted in 1.3 below, income and expenditure is brought into account in the period to which it relates which is not necessarily the period in which it is received or paid.

*1.2 Fund accounting*

The general fund is unrestricted and is available for use at the discretion of the Trustees in furtherance of FOAG's charitable objectives. Restricted income funds are those subject to specific restrictions imposed by donors or by the purpose of the appeal. The purpose and use of the principal restricted funds is set out in the Trustees' Report.

*1.3 Incoming resources*

With the exception of gift aid tax recoverable, which is accrued in line with the relevant donation, income is only brought into account when it is received and recorded

*1.4 Resources expended*

Expenditure is recognized in the financial statements when there is a legal or constructive obligation to pay for goods or services.

**2 Management and administration**

|   | 2012                 | 2011                 |
|---|----------------------|----------------------|
| £                                       | £                    | £                    |
| Staff costs (note 3)                    | 2,720                | 3,094                |
| Payroll preparation                     | <u>180</u>           | <u>174</u>           |
|   | <b>2,900</b>         | <b>3,268</b>         |
| Project monitoring and support (note 6) | <b>0</b>             | <b>1,499</b>         |
| <i>Publicity</i>                        |                      |                      |
| Printing                                | 804                  | 1,076                |
| Postage                                 | <u>520</u>           | <u>382</u>           |
|   | <b>1,324</b>         | <b>1,458</b>         |
| <i>Administration</i>                   |                      |                      |
| Bank charges and commissions            | 520                  | 348                  |
| Christmas event for donors              | 200                  | 150                  |
| Office supplies                         | 37                   | 23                   |
| Website                                 | <u>36</u>            | <u>275</u>           |
|   | <b>793</b>           | <b>796</b>           |
|   | <u><b>£5,017</b></u> | <u><b>£7,021</b></u> |

**3 Staff costs**

|                                      |                      |                      |
|--------------------------------------|----------------------|----------------------|
| Salary                               | <u><b>£2,720</b></u> | <u><b>£3,094</b></u> |
| Number of part-time employees :      |                      |                      |
| <i>Management and administration</i> | <u><b>1</b></u>      | <u><b>1</b></u>      |



## Notes to the financial statements - 30 September 2012

## 4 Donations, project grants and restricted funds

|                                       | Unspent at<br>01.10.11 | Donations and<br>tax recovered | Transfers    | Available for<br>grants | ----- Project grants ----- |   |                             | Unspent at<br>30.09.12 |
|---------------------------------------|------------------------|--------------------------------|--------------|-------------------------|----------------------------|---|-----------------------------|------------------------|
|                                       |                        |                                |              |                         | Total spent                | Of which<br>Met from<br>Restricted<br>Funds | Met from<br>General<br>Fund |                        |
|                                       | £                      | £                              | £            | £                       | £                          | £   | £                           | £                      |
| <b>Restricted funds</b>               |                        |                                |              |                         |                            |   |                             |                        |
| Budaka Chesire Home                   | 5,520                  | 1,410                          | 3,000        | 9,930                   | (13,029)                   | (9,930)                                     | (3,099)                     | 0                      |
| Butiru Chesire Home                   | 42                     | 733                            | 3,000        | 3,775                   | (3,775)                    | (3,775)                                     | 0                           | 0                      |
| Child Sponsorship                     | 2,371                  | 9,830                          | 577          | 12,778                  | (9,338)                    | (9,338)                                     | 0                           | 3,440                  |
| Dr Ambroseli Centre                   | 6,574                  | 4,205                          |              | 10,779                  | (4,166)                    | (4,166)                                     | 0                           | 6,613                  |
| Fresh Start                           | 4,597                  |                                |              | 4,597                   | (4,597)                    | (4,597)                                     | 0                           | 0                      |
| Hoima and Masindi<br>Secondary School | 1,101                  |                                | (1,101)      | 0                       |                            | 0   | 0                           | 0                      |
| Kamurasi Primary School               | 1,774                  | 2,824                          |              | 4,598                   | (2,000)                    | (2,000)                                     | 0                           | 2,598                  |
| Kiwoko Hospital Nurse<br>Training     |                        |                                |              | 0                       | (6,000)                    | 0   | (6,000)                     | 0                      |
| Kumi Klub                             | 177                    | 300                            | (447)        | 30                      | 0                          | 0   | 0                           | 30                     |
| Kumi Hospital                         | 7                      |                                | 447          | 454                     | (5,579)                    | (454)                                       | (5,125)                     | 0                      |
| Masindi Centre for the<br>Handicapped |                        | 250                            |              | 250                     | (7,437)                    | (250)                                       | (7,187)                     | 0                      |
| Medical operations                    | 3,607                  | 16,258                         | (9,000)      | 10,865                  |                            | 0   | 0                           | 10,865                 |
| Mengo and Guluddene                   |                        |                                |              | 0                       | (3,100)                    | 0   | (3,100)                     | 0                      |
| Miirya Appeal                         | 1,663                  | 300                            |              | 1,963                   | (1,963)                    | (1,963)                                     | 0                           | 0                      |
| Mozzie Appeal                         | 2,450                  | 325                            |              | 2,775                   |                            | 0   | 0                           | 2,775                  |
| MTCEA                                 | 368                    |                                |              | 368                     | (4,378)                    | (368)                                       | (4,010)                     | 0                      |
| Mwase Child Care                      | 577                    |                                | (577)        | 0                       |                            | 0   | 0                           | 0                      |
| Namalu/Iriri                          | 210                    |                                |              | 210                     |                            | 0   | 0                           | 210                    |
| Namukhonge                            | 858                    |                                | (858)        | 0                       |                            | 0   | 0                           | 0                      |
| Sisters of Mary                       | 35                     |                                |              | 35                      |                            | 0   | 0                           | 35                     |
| St Francis Cheshire Home              | 2,576                  | 17,446                         | 3,000        | 23,022                  | (26,889)                   | (22,576)                                    | (4,313)                     | 446                    |
| St Francis Sewing Machines            |                        | 712                            |              | 712                     | (1,625)                    | (625)                                       | (1,000)                     | 87                     |
| Woodlot                               |                        |                                | 1,101        | 1,101                   | (350)                      | (350)                                       | 0                           | 751                    |
|                                       | <b>34,507</b>          | <b>54,593</b>                  | <b>(858)</b> | <b>88,242</b>           | <b>£(94,226)</b>           | <b>£(60,392)</b>                            | <b>£(33,834)</b>            | <b>£27,850</b>         |
| <b>Unrestricted funds</b>             |                        |                                |              |                         |                            |   |                             |                        |
| General                               | 12,286                 | 30,343                         | 858          | 43,487                  |                            |   |                             |                        |
|                                       | <b>£46,793</b>         | <b>£84,936</b>                 | <b>£0</b>    | <b>£131,729</b>         |                            |   |                             |                        |

Details of the purposes of the above projects are set out in the Trustees' Report.

**5 Fund raising events**

|                                 | <i>Income</i> | <i>Costs</i>    | <i>Surplus</i> |
|---------------------------------|---------------|-----------------|----------------|
|                                 | £             | £               | £              |
| Concert                         | 1,525         | (944)           | 581            |
| Event/publications sponsorship  | 200           |                 | 200            |
|                                 | <hr/>         | <hr/>           | <hr/>          |
|                                 | <b>£1,725</b> | <b>(944)</b>    | <b>781</b>     |
|                                 | <hr/> <hr/>   |                 |                |
| <i>Other fund raising costs</i> |               |                 |                |
| Just Giving charges             |               | (216)           | (216)          |
| PayPal charges                  |               | (6)             | (6)            |
|                                 |               | <hr/>           | <hr/>          |
|                                 |               | <b>£(1,166)</b> | <b>£559</b>    |
|                                 |               | <hr/> <hr/>     | <hr/> <hr/>    |

**6 Trustees' expenses**

The cost of Project monitoring and support includes £Nil (2011 - £1,499) paid to 0 (2011 - 1) trustee by way of a contribution towards his travelling expenses to Uganda to review the progress of projects and to assess applications for new ones.